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September 14, 2005

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HAND DELIVER

Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
One South Station
Boston, Massachusetts 02110

Re:

The Berkshire Gas Company - D.T.E. 01-106-B

Dear Secretary Cottrell:

Enclosed please find a copy of the Comments of The Berkshire Gas Company to the Department of Telecommunications and Energy for filing in the above-referenced proceeding. This response is also being submitted electronically.

Please call me if you require further assistance with respect to this matter.

Thank you for your consideration.

Very truly yours,

BROWN RUDNICK BERLACK ISRAELS, LLP

James M. Aver

JMA/cdw Enclosure

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Jeannie Voveris, Senior Counsel (w/10 enc via hand delivery) Jennifer M. Boucher, Supervisor - Rates and Planning (w/enc)

Service List # 1387876 v1 - AVERYJM - 070652/0012